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August 11, 2006

Magistrate Judge Cheryl L. Pollack  
United States District Court  
Eastern District of New York  
225 Cadman Plaza East  
Brooklyn, New York 11201

Re: Allstate Insurance Company v. Williams and Gordon/Powell, et al.  
Docket No.: 04 CV 4575 (RJD) (CLP)

Dear Magistrate Pollack:

As the Court is aware, this firm represents defendants Gordon/Powell in connection with the above-referenced Declaratory Judgment Action pending before Your Honor. We also represented the Gordon/Powell children in the underlying personal injury actions which resulted in verdicts for each child and gave rise to the within Action. Further to the Court's instruction, I am writing to advise of the status of the settlement the parties have been working to consummate.

The parties have entered into and executed a Settlement Agreement which will resolve both the verdicts in the personal injury actions and the within matter. I have conferred with my clients and their Mother/Guardian and determined their wishes concerning their receiving the settlement proceeds by structured settlement, deposit in an accredited savings institution as permitted under New York law and/or directly receiving the settlement proceeds where the plaintiff has reached the age of majority. All parties consented to this Court's jurisdiction over the Infant Compromise Hearings. Accordingly, I am now prepared to draft the appropriate Infant Compromise Application for each plaintiff and seek the Court's advice in this regard.

I typically submit an Affidavit of Counsel, Affidavit of Legal Guardian and Physician/Expert Affidavit with certain medical reports with an Infant Compromise Application. I am aware, however that Your Honor may have certain preferences with respect to these materials. I respectfully submit

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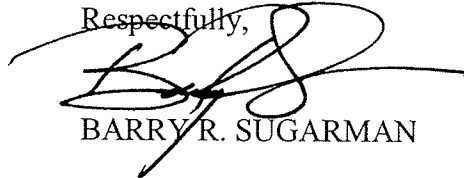
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that providing additional medical reports and/or expert Affidavits is unnecessary in these matters since the jury already rendered its verdicts regarding each plaintiff's damages. I also note that each child's verdict is being settled in the exact proportion to the jury's verdicts.

Defendants Gordon/Powell respectfully request Your Honor's advice in this regard. We will then be fully prepared to submit the appropriate papers to Your Honor, proceed with the Infant Compromise Hearings and dispose of this matter. I am available at the Court's convenience if Your Honor determines that a telephone conference is the most expeditious way to proceed.

Thank you in advance for your consideration of this matter.

Respectfully,  
  
BARRY R. SUGARMAN

BRS/sr

cc: John A. McManus, Esq.  
Daniel S. Perlman, Esq.  
Beth Shapiro, Esq.  
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